



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BROWNTOWN MUNICIPAL WATER UTILITY

Principal Office: 110 S MILL ST
P.O. BOX 7
BROWNTOWN, WI 53522

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BROWNTOWN MUNICIPAL WATER UTILITY**Utility Address:** 110 S MILL ST

P.O. BOX 7

BROWNTOWN, WI 53522

When was utility organized? 1/1/1976**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JAYNE BUTTS**Title:** VILLAGE CLERK TREASURER**Office Address:**

110 SOUTH MILL STREET

P.O. BOX 7

BROWNTOWN, WI 53522

Telephone: (608) 966 - 3273**Fax Number:** (608) 966 - 3299**E-mail Address:** vilofbtownjmb@brodnet.com

Individual or firm, if other than utility employee, preparing this report:

Name: WILLIAM BURWITZ**Title:** ACCOUNTANT**Office Address:** BURWITZ CONSULTING SERVICE

514 E DALE ST

P.O. BOX 26

BROWNTOWN, WI 53522

Telephone: (608) 966 - 3588**Fax Number:****E-mail Address:** burwitz1@tds.net

President, chairman, or head of utility commission/board or committee:

Name: ANTONE GRAWEHR**Title:** WATER SUPERINTENDENT**Office Address:**

546 E DALE ST

BROWNTOWN, WI 53522

Telephone: (608) 966 - 1668**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO**Date of most recent audit report:****Period covered by most recent audit:**

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JERRY WELLS**Title:** UTILITY OPERATOR**Office Address:**P.O. BOX 7
BROWNTOWN, WI 53522**Telephone:** (608) 966 - 3273**Fax Number:** (608) 966 - 3299**E-mail Address:**

Name of utility commission/committee: BROWNTOWN WATER UTILITY BOARD

Names of members of utility commission/committee:MR NATHAN GARWELL, VILLAGE TRUSTEE
MR ANTHONY GRAWEHR, VILLAGE TRUSTEE
MR ROBERT HAUSER, VILLAGE TRUSTEE
MS JOAN PICKETT, VILLAGE TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	38,533	38,592	1
Operating Expenses:			
Operation and Maintenance Expense (401)	23,250	34,191	2
Depreciation Expense (403)	5,308	5,220	3
Amortization Expense (404)	0	0	4
Taxes (408)	4,611	4,475	5
Total Operating Expenses	33,169	43,886	
Net Operating Income	5,364	(5,294)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	5,364	(5,294)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	406	903	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	406	903	
Total Income	5,770	(4,391)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	5,770	(4,391)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	5,770	(4,391)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	31,893	36,284	19
Balance Transferred from Income (433)	5,770	(4,391)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	37,663	31,893	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
STATE INVESTMENT POOL AND MONEY MARKET ACCT INTEREST	406	4
Total (Acct. 419):	406	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	38,533	0	0	0	38,533	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	38,533	0	0	0	38,533	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	238,298	235,993	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	77,793	72,377	2
Net Utility Plant	160,505	163,616	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	11,098	3,856	8
Temporary Cash Investments (132)	8,608	8,262	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,350	6,044	11
Other Accounts Receivable (143)	0	268	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	2,240	2,481	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	27,296	20,911	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	187,801	184,527	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	132,591	132,591	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	37,663	31,893	23
Total Proprietary Capital	170,254	164,484	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0		28
Payables to Municipality (233)	8,964	11,810	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	8,964	11,810	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,583	8,233	38
Total Liabilities and Other Credits	187,801	184,527	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	238,298	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	238,298	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	77,793	0	0	0	9
Total Accumulated Provision	77,793	0	0	0	
Net Utility Plant	160,505	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	72,377				72,377	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,308				5,308	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	206				206	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	5,514	0	0	0	5,514	13
Debits during year						14
Book cost of plant retired	98				98	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	98	0	0	0	98	19
Balance End of Year	77,793	0	0	0	77,793	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.25%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,240	2,481	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	2,240	2,481	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	132,591	1
Changes during year (explain):		2
Balance end of year	132,591	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	4,646	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	4,646	
Taxes paid during year:		
County, state and local taxes	3,936	6
Social Security taxes	630	7
PSC Remainder Assessment	80	8
Other (explain):		
NONE		9
Total payments and other debits	4,646	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	8,233	0	0	0	0	8,233	1
Add credits during year:							
For Services	350					350	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	8,583	0	0	0	0	8,583	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,350	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,350	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
FOR PAYROLL, INSURANCE, SUPPLIES, ETC.	8,964	16
Total (Acct. 233):	8,964	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	237,145	0	0	0	237,145	1
Materials and Supplies	2,360	0	0	0	2,360	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	75,085	0	0	0	75,085	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,408	0	0	0	8,408	6
Other (specify):					0	7
Average Net Rate Base	156,012	0	0	0	156,012	
Net Operating Income	5,364	0	0	0	5,364	8
Net Operating Income as a percent of						
Average Net Rate Base	3.44%	N/A	N/A	N/A	3.44%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	132,591	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	34,778	3
Other (Specify):		4
Total Average Proprietary Capital	167,369	
Net Income		
Net Income	5,770	5
Percent Return on Proprietary Capital	3.45%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

Concrete Systems, Inc. constructed a new building and a service was added for that building.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; re-check items 1 and 2 in 2002 report. 2/6/03 ele
May 20, 2002

Ms. Jayne Butts, Village Clerk/Treasurer
Browntown Municipal Water Utility
110 South Mill Street
P.O. Box 7
Browntown, WI 53522-0007

2001 Analytical Review DWCCA-800-PJL

Dear Ms. Butts:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2001 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please confirm that the utility will, in its 2002 annual report, retire the real or estimated original cost of the 4" service described in the footnotes of the Water Services schedule on page W-16 as removed during the year. ok, this was adjusted back in, should not have been retired. See 2002 report.

2. During our review, we noted the percent of water losses for your water utility was 26 percent in 2001. This loss is in excess of the Wis. Admin. Code § PSC 185.85(4) ceiling of 25 percent for Class D water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water loss and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning and resource allocations. We noted that you explained on line 22 of page W-10 that you will contact Rural Water Association to get help with a water audit of the utility's mains. Please send or email us within the next 30 days an update of your progress to this point in the year in getting the problem under control.

Please refer to Attachment A included with this letter. This provides practical steps to address water losses. If the water loss problem is not yet under control, please send or email us within the next 60 days an updated copy of your plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter

FINANCIAL SECTION FOOTNOTES

Feneht who may be reached at (608) 266-5614. Email water loss plans to fenehp@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply. ok, they hired WRWA to work on leaks.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\800.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	38,168	1
Total Sales of Water	38,168	
Other Operating Revenues		
Forfeited Discounts (470)	59	2
Other Water Revenues (474)	306	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	365	
Total Operating Revenues	38,533	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	9,498	5
General Operating Expenses (680-690)	13,752	6
Total Operation and Maintenance Expenses	23,250	
Other Operating Expenses		
Depreciation Expense (403)	5,308	7
Amortization Expense (404)		8
Taxes (408)	4,611	9
Total Other Operating Expenses	9,919	
Total Operating Expenses	33,169	
NET OPERATING INCOME	5,364	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	92	4,258	17,636	4
Commercial	11	394	1,584	5
Industrial	1	79	336	6
Total Metered Sales to General Customers (461)	104	4,731	19,556	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		17,729	8
Other Sales to Public Authorities (464)	3	147	883	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	108	4,878	38,168	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	17,386	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	343	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	17,729	
Forfeited Discounts (470):		
Customer late payment charges	59	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	59	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	291	7
Other (specify):		
CHARGE TO TURN WATER BACK ON	15	8
Total Other Water Revenues (474)	306	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	2,711	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,488	3
Chemicals (630)		4
Supplies and Expenses (640)	1,039	5
Repairs of Water Plant (650)	4,260	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	9,498	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,588	8
Office Supplies and Expenses (681)	2,305	9
Outside Services Employed (682)	2,400	10
Insurance Expense (684)	954	11
Employees Pensions and Benefits (686)	2,505	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	13,752	
Total Operation and Maintenance Expenses	23,250	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	PRESCRIBED FORMULA	4,016	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PRESCRIBED FORMULA	80	2
Net property tax equivalent		3,936	
Social Security	ESTIMATED HOURS WORKED PER DEPARTMENT	630	3
PSC Remainder Assessment	ASSESSED BY PSC	45	4
Other (specify): NONE			5
Total tax expense		4,611	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215287				3
County tax rate	mills		6.059766				4
Local tax rate	mills		3.198738				5
School tax rate	mills		13.152851				6
Voc. school tax rate	mills		1.819302				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.445944				10
Less: state credit	mills		1.887608				11
Net tax rate	mills		22.558336				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.198738				14
Combined School Tax Rate	mills		14.972153				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.170891				17
Total Tax Rate	mills		24.445944				18
Ratio of Local and School Tax to Total	dec.		0.743309				19
Total tax net of state credit	mills		22.558336				20
Net Local and School Tax Rate	mills		16.767815				21
Utility Plant, Jan. 1	\$	235,993	235,993				22
Materials & Supplies	\$	2,113	2,113				23
Subtotal	\$	238,106	238,106				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	238,106	238,106				26
Assessment Ratio	dec.		0.928994				27
Assessed Value	\$	221,199	221,199				28
Net Local & School Rate	mills		16.767815				29
Tax Equiv. Computed for Current Year	\$	3,709	3,709				30
Tax Equivalent per 1994 PSC Report	\$	4,016					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	4,016					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	25		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	1,660		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,685	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	3,333		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	7,730		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	11,063	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	860		23
Total Water Treatment Plant	860	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,190		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			25	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			1,660	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,685	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			3,333	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			7,730	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	11,063	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			860	23
Total Water Treatment Plant	0	0	860	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,190	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	68,754		26
Transmission and Distribution Mains (343)	100,126		27
Fire Mains (344)	0		28
Services (345)	10,972	347	29
Meters (346)	10,240	154	30
Hydrants (348)	12,497	1,902	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	203,779	2,403	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	4,517		36
Transportation Equipment (373)	6,556		37
Other General Equipment (379)	7,533		38
Other Tangible Property (390)	0		39
Total General Plant	18,606	0	
Total utility plant in service directly assignable	235,993	2,403	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	235,993	2,403	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			68,754 26
Transmission and Distribution Mains (343)			100,126 27
Fire Mains (344)			0 28
Services (345)			11,319 29
Meters (346)			10,394 30
Hydrants (348)	98		14,301 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	98	0	206,084
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			4,517 36
Transportation Equipment (373)			6,556 37
Other General Equipment (379)			7,533 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	18,606
Total utility plant in service directly assignable	98	0	238,298
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	98	0	238,298

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			523	523	1
February			503	503	2
March			519	519	3
April			557	557	4
May			604	604	5
June			604	604	6
July			805	805	7
August			642	642	8
September			587	587	9
October			579	579	10
November			580	580	11
December			581	581	12
Total annual pumpage	0	0	7,084	7,084	
Less: Water sold				4,878	13
Volume pumped but not sold				2,206	14
Volume sold as a percent of volume pumped				69%	15
Volume used for water production, water quality and system maintenance				190	16
Volume related to equipment/system malfunction				60	17
Non-utility volume NOT included in water sales				98	18
Total volume not sold but accounted for				348	19
Volume pumped but unaccounted for				1,858	20
Percent of water lost				26%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Will contact Rural Water Association to get help with a water audit of our mains.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				62	23
Date of maximum: 7/20/2001					24
Cause of maximum:					25
Main and hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 1/15/2001					27
Total KWH used for pumping for the year				20,764	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CORNER OLD HWY & WATER STRI 1		362	8	187,200	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	1 (PUMPHOUSE)		2
Purpose	P		3
Destination	R		4
Pump Manufacturer	GOULD		5
Year Installed	1986		6
Type	SUBMERSIBLE		7
Actual Capacity (gpm)	130		8
Pump Motor or Standby Engine Mfr	FURNES		10
Year Installed	1986		11
Type	ELECTRIC		12
Horsepower	15		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
Year constructed	1976		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	37		7
Total capacity in gallons (actual)	102,738		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	0	0	0	0	0
M	D	6.000	11,865	0	0	0	11,865
Total Within Municipality			11,865	0	0	0	11,865
Total Utility			11,865	0	0	0	11,865

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	100	0	0	0	100	12	1
M	1.000	7	2	0	0	9		2
M	2.000	1	0	0	0	1		3
M	4.000	1	0	1	0	0		4
Total Utility		109	2	1	0	110	12	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	147	0	0	0	147	15	1
1.000	6	1	0	0	7	1	2
2.000	1	0	0	0	1	0	3
3.000	1	0	0	0	1	0	4
Total:	155	1	0	0	156	16	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	90	11	0	5	0	41	147	1
1.000	2	0	2	2	0	1	7	2
2.000	0	0	0	0	0	1	1	3
3.000	0	0	0	0	0	1	1	4
Total:	92	11	2	7	0	44	156	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	22		1		21	2
Total Fire Hydrants	22	0	1	0	21	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	21
Number of distribution system valves end of year:	47
Number of distribution valves operated during year:	26

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Repairs to Water Plant (650): In 2000, \$16,739 was recorded for the blasting and repainting of the standpipe. 2001 repair expenses were much less.

General and Administrative Salaries (680) were significantly more in 2001 due to a new Clerk being hired and having to learn the ropes, new accounting system being set up, etc.

Outside Services Employed (682) includes money paid to an engineering firm hired by the utility to look at needed improvements, and for accounting services.

Water Utility Plant in Service (Page W-08)

Hydrants: \$1902 was cost to remove two hydrants and relocate one of them. \$98 was estimated original cost of the hydrant removed.

Water Services (Page W-16)

During 2001 a 4 inch service was removed and changed to a 1 inch service at the expense of the customer. The second 1 inch service was installed at a cost of \$347. The customer was charged \$350 which was recorded in the Contributions in Aid of Construction account.
